SOUTHERN DISTRICT OF NEW YORK	
In re:	-X Chapter 11
	Case No. 14-13407-mg
EMERALD INVESTMENTS, LLC	
Debtor.	-X

a list of the Debter's equity security helders which is prepa

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007, Fed. R. Bank. P. for filing in this Chapter 11 case.

Security Holder's Registered Name and Last Known Address or Place of Business	Class of Security	Number of Securities or Percentage	Kind of Interest
Gayla Longman Family IRR Trust		100%	Membership Interest

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, Stuart Longman, of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date December 29, 2014

Signature <u>/s/ Stuart Longman</u>

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.